

What is negotiated in negotiated accountability?

The case of INGOs

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Abstract

This paper discusses the constructivist, negotiated perspective to INGO accountability. According to this perspective, INGO accountability is a process of mutual negotiations between different INGO stakeholders who hold different accountability demands. Acknowledging that this perspective provides a good starting point for a better understanding of INGO accountability, we comment on this conceptualization of INGO accountability. Through an analysis of accountability instruments and procedures, we examine closely how the demands of the INGO's stakeholders are embedded in particular relationships of accountability which are sustained by particular accountability logics. From this analysis, we point out that, due to the differences that exist between these accountability logics, processes of negotiation are likely to be filled with complex tensions and trade-offs. Moreover, as some accountability logics are much clearer and more compelling than others, a constructivist perspective on INGO accountability does not automatically coincide with an understanding of INGO accountability in which primordial importance is given to the beneficiaries.

Keywords: INGO-accountability- multiple stakeholders – negotiated accountability – accountability instruments

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To cite this article: Berghmans, M., Simons, M. & Vandenabeele, J. (2016). What is negotiated in negotiated accountability? The case of INGOs. *Voluntas* [first online article]

To link to this article: <http://dx.doi.org/10.1007/s11266-016-9759-3>

1. Introduction

Accountability is an important and challenging issue for all civil society organizations, especially for INGOs (international nongovernmental development organizationsⁱ). Indeed INGOs, like Oxfam International, Save the Children or International Red Cross, are public benefit organizations (Heins, 2008) which operate internationally. They work for and with people who are not represented as members of the organization nor reside in the same country as the INGO's decision makers. This peculiar organizational condition - which distinguished INGOs from other civil society organizations such as member driven organizations (e.g. trade unions) or national NGOs - causes the pathway towards accountability to be particularly fuzzy and blurry. Consequently, and in spite of the fact that the issue of accountability has been on their agenda for quite some time, INGO practitioners and scholars today continue to search for appropriate ways to, respectively, put accountability into practice and to conceptualize INGO accountability.

This article is part of the scholarly search for a more fitting understanding of INGO accountability. More specifically it comments on the constructivist perspective of INGO accountability, a perspective which a growing group of scholars seems to adhere to (Ospina, Diaz , O'Sullivan, 2002; Burgis & Zadek, 2006; Williams & Taylor, 2013; Unerman & O'Dwyer, 2008; Litovsky & Mac Gillivray, 2007; Brown, 2008). Adherents to this perspective approach accountability in INGOs as a process of negotiation and deliberation between the INGO and a multiplicity of stakeholders who have different accountability demands. They often also imply that in this process of negotiation primordial importance should be given to the accountability demands of beneficiaries (Williams & Taylor, 2013; Crack, 2013).

There is a growing recognition that this perspective is a conducive and fruitful alternative to the traditionally dominant principal-agent perspective. Rooted in rational choice theory, this last perspective which long dominated discussions about INGO accountability, approaches accountability as a mechanism of control between a principal who has delegated responsibilities to an agent. There is a growing

realization that this 'economic' perspective to accountability is actually inapt to grasp accountability in INGOs. Indeed in organizations like INGOs it is rather unclear who the principals and agents are. Also the relation between the INGOs and their beneficiaries can hardly be grasped in terms of agents and principals (Anheier & Hawkes, 2008). And it can be questioned to which extent the INGO and its stakeholders pursue only private and conflicting interests (an assumption which is central to the principal agent perspective). In line with these criticisms, a constructivist perspective to INGO accountability is increasingly seen as a fruitful alternative to the principal-agent perspective. Indeed a constructivist understanding of INGO accountability does not pin down the relationships between the INGO and its stakeholders as relationships between two parties who rationally pursue their private, conflicting interests and in which one party delegates responsibilities to the other party. Rather, this perspective leaves room for different types of relationships. As such a constructivist understanding of INGO accountability is likely to do more justice to the INGO as a value driven, public benefit organization which pays attention to listening to the voices of beneficiaries.

In this article, we acknowledge this claim. Together with other authors (Williams & Taylor, 2013) we agree that a constructivist perspective on accountability is a promising starting point for a better understanding of INGO accountability. Nevertheless adherents to this constructivist perspective seem to insufficiently address the difficult and challenging nature of these processes of negotiation. Due to the fact that they stress (prescriptively very valid) ideas of mutuality, trust building and coming to shared agreements, and that they focus on processes of negotiation between individual accountability demands, they are likely to pay insufficient attention to the complexities and tensions inherent to these processes of negotiation. Through an analysis of the different accountability instruments and procedures through which accountability demands are today generated, we show that accountability demands of the INGO's stakeholders are actually embedded in a particular relationship which is sustained by a particular

accountability logic. Due to the differences that exist between these accountability logics, processes of negotiation are likely to be filled with complex tensions and trade-offs and do not necessarily imply that primordial importance is given to accountability demands of the beneficiaries. A ‘harmonious’ understanding of negotiated INGO accountability, with negotiation processes leading to mutual trust, common visions and goals shared between the respective stakeholders, might thus ignore the political and conflictual nature of these processes of negotiation.

Our paper has the following structure. We start by sketching out (2) why accountability is a challenging issue especially for INGOs and why INGO practitioners and scholars continue to grapple with questions of how to put accountability into practice and how to understand INGO accountability. Then (3), we focus on the scholarly search for an adequate understanding of INGO accountability. We explain why a more constructivist, negotiated perspective is a good starting point for a better understanding of accountability. After a discussion of the choices we have made concerning the methodological outline of our study (4), we present our analysis of the main accountability instruments and procedures through which INGO stakeholders generate their accountability demands today. By identifying, for each of these characteristic instruments and procedures, the mechanism through which accountability is generated and by identifying the source of authority that supports this mechanism, we distill the general accountability logic that supports each accountability relationship and the herein produced accountability demands. As such we demonstrate that the accountability demands of the different INGO stakeholders are embedded in different accountability relationships that are shaped and sustained by different accountability logics. In our conclusions (5), on the basis of our analysis, we then comment on and nuance the ‘harmonious’ conceptualization of negotiated accountability and also make suggestions for further research.

2. INGOs and the particularly challenging issue of accountability

Accountability is a challenging issue for all civil society organizations. But for INGOs, as public benefit organizations (2.1) which also operate internationally (2.2), accountability seems to be a particularly hard nut to crack.

2.1. INGOs as public benefit organizations...

INGOs are “public benefit organizations” (Heins, 2008). They are private actors who, driven by “a desire for a better world” (Kilby, 2006, 952), aim to address injustices carried out against people who most often are not members of the organization (Kilby, 2006; Salamon & Anheier, 1997; Heins, 2008; Atack, 1999; Najam, 1996). As public benefit organizations, INGOs thus “straddle the boundary between public and private” (Williams & Taylor, 2013, 570). They consist of a private group of people, represented by for example a Board of Trustees, who are “legally guaranteed the right to association and to work toward whatever aims the founders and funders desire within certain regulatory constraints” (Williams & Taylor, 2013, 570). At the same time, they act in the interest of a public good or public benefit. Due to this straddling of the boundaries between private and public, being accountable is not self-evident for INGOs. In contrast to member serving organizations (like (international) trade unions), who consist of private actors united in an organization to address injustices carried out against themselves and who are thus in first and last instance required to be accountable to their members, INGOs lack such a clear accountability pathway (Kilby, 2006).

Also in trying to attain this public benefit INGOs engage a multiplicity of actors. They engage (groups of) people in traditionally rich countries to support the INGO’s activities through for example engagement in fundraising campaigns, sensitization and development education activities and advocacy activities. They receive funding from (inter)governmental funding agencies or from private foundations and set up or

support, often in collaboration with other actors (like other INGOs, local authorities, local partner organizations) initiatives that support vulnerable people (beneficiaries) in another often Southern country. As such INGOs actively engage in their work a multiplicity of actors who all, to a greater or lesser extent, contribute to attaining the objectives and the public good which the INGO aims to achieve. Consequent to the involvement of this multiplicity of actors, it is unclear what the INGO can be held accountable for. To what extent can INGOs be held accountable for the lack of success of their programs? To what extent can the INGO be held accountable for the poor implementation of a program by their partners? Moreover it is unclear if the accountability demands of each of these actors are of equal importance.

After all the call for INGOs to be accountable comes from different corners. There is for example the felt need to demonstrate accountability to the INGOs beneficiaries. Inspired by emancipatory popular education and by adult learning theories, drawing on thinkers like Paolo Freire and Robert Chambersⁱⁱ (Kilby2015; Brett, 2010), many INGOs and development scholars have been promoting the idea of being accountable to their beneficiaries. Accountability to the poor is for them a mechanism that is likely to contribute to empowerment, emancipation and transformatory social change (Kilby, 2006).ⁱⁱⁱ Another corner from which accountability is strongly called for are the donors. Donor governments have, since the 1980s, structurally been funding INGOs. In order to ensure their legitimacy towards their tax paying citizens, and in exchange for this funding, they demand INGOs to demonstrate accountability thus issuing very strong calls for accountability towards them^{iv} (Ebrahim, 2003a; Edwards & Hulme, 1996a). Next to the need to be accountable to beneficiaries and the call for accountability from donors, there is an increasing call for accountability from watchdogs and rating agencies, from peer organizations as well as from the general public. Indeed, as a result of a decreasing institutional trust^v in INGOs, INGOs have over the last decades become subject to close scrutiny (Charnovitz, 2006; Collingwood, 2006; Ebrahim, 2003b; Jordan & Van Tuijl, 2006; Lewis, 2010). The general public increasingly asks questions about the legitimacy of INGOs^{vi}. In order to deal with these legitimacy questions, INGOs felt the need to show their accountability

to the public. This would help them to demonstrate that they are not illegitimately using the authority granted to them by the public (Collingwood & Logister, 2005; Attack, 1999; Williams & Taylor, 2013). But are the demands of the donors more important than the demands of the general public or vice versa? What about the accountability demands of peer organizations? What about the demands of beneficiaries ? For public benefit organizations, such as INGOs, these questions do not have clear cut answers.

2.2 ... which operate across borders

Being private organizations trying to attain a public benefit and engaging others in their activities , does not apply to INGOs only. It also pertains to local NGOs who struggle with similar difficulties and challenges regarding accountability. But what is particular for INGOs is that they, unlike local NGOs, are public benefit organizations and that they operate internationally. Consequently their stakeholders are located in different countries. Their head offices and decision making bodies are often found in the North^{vii}, whilst the people who are affected by their work, on the other hand, often live in another mostly Southern country. This international character of INGOs contributes to accountability being a challenging pursuit. Whereas stakeholders of local or national NGOs operate within the same political and legal space of the state, which is characterized by a “workable congruence between the legal and political regulatory frameworks in place to demand, channel and enforce accountability” (Anheier & Hawkes, 2008, 130-131), INGOs cannot rely on this regulatory environment. Their stakeholders are not connected through a shared legal or political frame (Anheier & Hawkes, 2008; Fowler, 1996; Edwards & Hulme, 1996b). Due to the combination of being a public benefit organization and operating across borders, characteristics inherent to contemporary INGOs, INGOs lack a clear and well-defined pathway to accountability. As a result of this, practitioners and scholars continue to grapple with the questions of how to put accountability into practice in INGOs and how to understand INGO accountability.

3. The evolving understanding of INGO accountability

Below we sketch out how in this continued search for a fitting understanding of INGO accountability, scholars increasingly start to criticize a principal-agent perspective and to argue for a more constructivist perspective on INGO accountability.

INGO accountability was long understood from a principal-agent perspective. This perspective, which is embedded in an economic, rational choice modelling of relationships, supposes that people are driven by individual private interests which they rationally pursue. According to this perspective, which is likely to have coincided with the focus in INGO practice on being accountable to donors, accountability is a necessary mechanism to sustain a workable relationship between an actor, a principal, who delegates responsibilities to another actor, the agent. Once responsibilities have been delegated to the agent, the principal may be confronted with the potential problem that the agent, whose private interests might differ from the principal's and who often has access to more information than the principal, might not act in the interest of the principal (Eyben, 2008; Kiser, 1999). Accountability is then a means to mitigate this problem. It is a way for the principal to keep the agent under control.

Though it was (and still is quite) dominant, this perspective did not go unchallenged. Scholars have been criticizing this principal-agent perspective on INGO accountability. They argue that this economic and rational choice perspective to accountability does not suit INGOs. They claim that the relation between the INGOs and their beneficiaries can hardly be grasped in terms of agents and principals (Anheier & Hawkes, 2008). Moreover, INGOs are organizations that engage other stakeholders (such as donors, other NGOs, local authorities, local governments) to attain a better, more just society. They are thus not merely executors for a (set of) principal(s) but rather cooperate and engage with a multiplicity of stakeholders. Also INGOs and their stakeholders are not necessarily driven by conflicting individual interests only. They

are driven by both conflicting and shared interests (Anheier & Hawkes, 2008; Van Puyvelde, Caers, Dubois & Jegers, 2012)^{viii}.

Alternative understandings of INGO accountability have been suggested. Scholars plead for a more constructivist conceptualization of INGO accountability that stresses “mutual social deliberation” (Williams & Taylor, 2013, 570). They put to the fore a “negotiated” (Edwards & Hulme, 1996; Ospina, Diaz, O’Sullivan, 2002), “civil” (Burgis & Zadek, 2006), “holistic” (Williams & Taylor, 2013) or “mutual” accountability (Litovsky & Mac Gillivray, 2007; Brown, 2008). This growing school of thought claims that INGO accountability cannot be limited to the relationship between the INGO and the donor, but should be expanded to a multiplicity of relationships. Adherents to this perspective replace a focus on control, which is inherent to the dominant principal-agent perspective, with a focus on mutuality in the accountability relationships that the INGO maintains with each of its stakeholders. INGO leadership should, according to them actively seek, negotiate and/or actively construct a balance between the different accountability demands of its multiplicity of stakeholders. In seeking this balance, priority needs to be given to accountability between the INGO and its beneficiaries (William & Taylor, 2013; Crack, 2013)^{ix}.

The constructivist understanding of a negotiated INGO accountability is not limited to relationships between two parties, but allows for an understanding of accountability between multiple parties. Moreover it does not pin down relationships to relationships of delegation between two parties who rationally pursue their own conflicting interests. As such this perspective does more justice to the INGO as a public benefit organization which engages a multiplicity of actors. It offers a good starting point to beginning to understand what INGO accountability is (Williams & Taylor, 2013).

Nevertheless, scholarly work on this perspective remains rather theoretical, prescriptive and general (Williams & Taylor, 2013). Little insight is given in the specificities of the different accountability demands between which a balance has to be found, in the specific characteristics of the relationships in which these

demands arise and in what the negotiation process is about. This renders the idea of a constructed, negotiated INGO accountability sometimes a bit vague. Not unrelatedly, authors strongly emphasize the importance of mutuality, of building trust, of developing a shared vision and of “building a common understanding about their responsibilities in achieving joint goals” (Brown, 2008,86). Due to this stress on these - prescriptively very valid -- ideas of mutuality, trust and cooperation and due to the lack of attention for the specificities of the accountability demands, authors seem to pay little attention to exploring the obstacles, tradeoffs, dilemmas, and choices that might arise when INGOs are confronted with the different accountability demands of these different stakeholders. In spite of sporadic, general remarks that acknowledge that “negotiating accountabilities with all stakeholders can be a daunting task” (Brown, 2008, 85) and that some accountability demands are likely to be more compelling than others, little attention is paid to the difficulties and challenges that might arise on the path towards negotiated INGO accountability (Williams & Taylor, 2013). Authors thus seem to suggest that such a negotiation process is likely to lead to a moment of harmonious equilibrium in which different accountability demands are temporarily and in a well- balanced manner mutually shaped and addressed, and in which the beneficiaries’ demands are primarily taken into account.

4. Some methodological considerations and limitations

Below we analyze the different accountability instruments and procedures INGOs are confronted with today. In order to come to an inventory of the diverse instruments and procedures being used, the identification of the major INGO stakeholders is an important first step. Drawing on scholarly and practitioners’ oriented literature (Keystone, 2014; Brown, 2012; Williams & Taylor, 2013; Lang, 2010), we singled out the following stakeholders that might hold accountability demands against the INGO: the authorities within whose jurisdiction the INGOs operates, donors, peer organizations, beneficiaries,

private givers and the general public. For each of these stakeholders we then identified the main accountability instruments and procedures through which accountability demands are formally generated. In our focus on accountability instruments and procedures we adopted an “instrumentation approach” (Lascoumes & Le Gales, 2007). This approach “assumes that every instrument constitutes a condensed form of knowledge about social control and ways of exercising it” (Lascoumes & Le Gales, 2007, 1). In line with this approach, our point of departure are thus not the claimed accountability intentions, strategies or ambitions, but the specific accountability instruments and procedures. Furthermore, these instruments are not approached as neutral, merely technical devices but as institutions, that is as “a more or less coordinated set of rules and procedures that govern the interactions and behaviors of actors and organizations” (Lascoumes & Le Gales, 2007, 8). By unravelling and disentangling the “coordinated set of rules and procedures” they consist of, we analyzed these instruments. In doing so, we aim to discover what is mostly not directly visible, namely how accountability is structured, shaped and represented in the instrument. We thus tried to make explicit the logic through which accountability is organized by taking the accountability instrumentation as a point of departure. In order to do this analysis exercise, we used different ‘guiding questions’. Below, we explain the rationale behind these questions.

Accountability is a formal dialogical and communicative process between 2 parties (Stanton, 2014). Accountability is thus not only an instrument, it is also “a social activity requiring a shared set of expectations and a common currency for justification” (Day & Klein, 1987, 5). Entailing a dialogue about commonly shared relationship-defining standards and expectations (Shoemaker, 2011; Day & Klein, 1987; Kilby, 2011), it implies a commitment to these relationship-defining standards, a sense of obligation to respect these standards and a willingness to be held to account when flouting them. As these relationship-defining standards and expectations are set between both an actor (who is held to account) and a forum (who will hold the actor accountable), the process of holding accountable and being held accountable

consists of a process of information sharing, judging and making consequences felt or drawing consequences (Bovens, 2010).

Accountability thus implies that agreements are made about the standards that define the relationship. These agreements are likely to be revealed in the actual process of account giving or when these standards are flouted. But they might also be revealed in previous contacts (e.g. when contracts are signed) when agreements are made between the two parties. This is why, for each accountability instrument or procedure, we started with a first subquestion : (1.a) 'What is the need for accountability anchored in?' Next to that, as we suggested above in reference to Bovens (2010), accountability is a process in which information is shared between an actor and a forum to demonstrate that and how relationship-defining standards were respected. Judgement is passed upon this information and, if the relationship-defining standards have not been respected sufficiently, consequences are drawn or (made) felt. For every accountability instrument and procedure, we therefore asked the following subquestions (1.b) 'How is information shared?', (1.c) 'How is judgment passed (and what judgment criteria are used)?', and (1.d) 'How are consequences (made) felt?' . In question 1.c we did not only focus on the way in which judgment is passed. We also added to this question an element referring to 'judgment criteria', for indeed these criteria would reveal further information about the relationship-defining standards against which the INGO would be held to account. Through the answers to these four subquestions, we disentangled and identified the mechanism through which accountability is generated in each accountability instrument or procedure. We thus managed to answer our first general question (1) "What is the mechanism through which accountability is generated in this accountability instrument or procedure?"

Next to that, power is an essential element in accountability relationships. In contemporary discussions about accountability however, probably under the influence of the continued dominance of principal-agent perspective on accountability relations, power is often conceived as the 'ability to coerce or to enforce'^x. In line with authors like Bovens (2010), Day and Klein (1987) and Schedler (1999), we

consider this reduction of power to force and coercion as a too limiting and incorrect understanding of accountability. In fact, accountability is about effectively delineating the positions of power and bringing power into dialogue (Day & Klein, 1987; Newell & Bellour, 2002). It entails a shift from 'ruthless power' to authority. Wanting to understand the way accountability is implicitly structured in the accountability instruments and procedures, it was thus also necessary to identify this aspect of authority, by asking the question (2) 'What source of authority supports the mechanism (through which accountability is generated)?' From the answers to all these questions we then identified for each instrument or procedure, the accountability logic, i.e. the main principles and criteria that shape the understanding of accountability as represented through the instrument.

In order to formulate answers to the questions formulated above, we drew in our analysis on 1. a selection of scholarly works on accountability in general and on INGO accountability^{xi} in particular, 2. more practitioners-oriented literature about the instruments and procedures, as well as 3. primary sources, namely texts describing the instruments and procedures themselves (laws and regulations, codes of conduct, public reports, ...).^{xii} We thus adopted a textualist approach and limited our research to the study of documents. It is important to note that in our study we only focused on the external accountability instruments and procedures. We thus did not focus on internal accountability instruments and procedures (e.g. reporting of staff to the Board). Relatedly, we did not make further distinctions between different types of INGOs and did not distinguish according to the different strategies the INGOs adopt (e.g. relief and welfare, small scale local self-development or sustainable systems development) (Korten, 1987), the regions in which they work, or the thematic areas in which they operate. Also, with our analysis we did not want to draw conclusions about how accountability instruments and procedures are actually used by INGO and its stakeholders. We only aimed to make explicit what kind of accountability logic is generated through different accountability instruments and procedures.

5. The results of our analysis

Below, we present the results of our analysis. We also present these results schematically in Table 1.

INSERT TABLE 1 HERE

5.1. Accountability between the INGO and the government

National governments demand INGOs to respect their laws and regulations. Both the national governments of countries in which the INGO has its head office as well as the countries in which INGOs operate, have developed laws for INGOs^{xiii} operating in or from their country (e.g. the USA Sarbanes-Oxley Act of 2002, the Zimbabwe's INGO Act, Russia's internationally highly contested INGO 'Foreign Agents' Law in 2012) (Anheier & Hawkes, 2008)^{xiv}.

These laws and regulations obviously vary per country. Some countries, like Belgium for example, demand annual financial plans, annual financial audits and annual disclosure statements as well as reports on changes in the organizational composition (Belgisch Staatsblad, 2002). Other countries, like the Democratic Republic of Congo, also demand INGOs to submit activity plans and activity reports (Democratic Republic of Congo, 2001). Countries like Ethiopia oblige INGOs to disclose foreign funding resources and to furnish documents at any time (Federal Negarit Gazeta of the Federal Democratic Republic of Ethiopia, 2009). This variety of laws and demands makes it difficult to make general and exact claims about the standards against which INGO are being judged. Generally speaking, it can however be claimed that judgement is predominantly passed through the evaluation of documents. That is, INGOs are

demanding to share information through transparent reporting about specific and well-defined aspects of their work. They are requested to submit documents such as reports, plans and audits. Judgment is passed on the basis of these documents. Bureaucratic institutions evaluate whether the information shared by the INGO meets the legal requirements. Should the INGO not meet these legal requirements, and thus not meet the expectations of the government, then the government can use its authority to sanction the INGO. These sanctions can be an immediate threat to the existence of the INGO. The government can for example sanction by not registering the organization or by removing its tax exemption status. The source of authority regulating this accountability relationship is thus the authority of the government and its laws and regulations.

Accountability is in these accountability instruments and procedures structured around ideas of governmental control. It is part of a frame in which a government assumes the right to limit individual freedoms and control organizations. Due to the tradeoff that exists between this governmental control and freedom of association, these legislations and regulations are often kept under a watchful eye of critics who believe that the INGO's autonomy and the human right to free association might be threatened if governments go 'too far' in demanding accountability from the INGO (Charnovitz, 2006; Civicus, 2013).^{xv}

5.2 Accountability between the INGO and the donor

INGOs also engage with donors who fund the operations of the INGO. Basically three kinds of donors can be distinguished: private foundations, governments (as well as intergovernmental actors) and individual givers who donate, often in response to fundraising campaigns, to the INGO. In this part we will only cover the accountability relationship between the INGO and those donors that engage in a contract with the INGO; namely donor governments, intergovernmental donors and private foundations. Accountability to individual givers will be discussed later (under 5.5).

The need to demonstrate accountability between donors and INGOs is anchored in contracts and agreements signed by the donor and the INGO. In these agreements, the conditions of the contract are stipulated. For accountability reasons, the donor, who wants to know if his funds are well-spent, might for example require the INGO to furnish the necessary activity reports as well as disclosure statements. Moreover the donor might demand the INGO to be audited and to be open to visitors (external evaluators or auditors) who may review the execution of the program on behalf of the donor (United Nations, undated). Evaluations thus do not only pertain documents (as in 5.1.); which are then evaluated by project officers of the donor, but also concern the actual work on the ground. Information is shared between the INGO and the donor through transparent reports and disclosure statements, which are mostly linked to financial and narrative planning documents, as well as through third party evaluations and audits of the work on the ground. Judgment is thus passed on the basis of the evaluation of transparent reports and of third party evaluations of work on the ground. The criteria, against which the INGOs are judged, usually concern the attainment of short term results, both financial and operational (Ebrahim, 2003a). However, and partly under the impulse of intergovernmental actors like the OECD, there seems to be a growing focus on long term results (such as impact) , as well as on certain process characteristics of development interventions (such as effectiveness, efficiency, relevance and sustainability) as criteria for judgement (Chianca, 2008). Whether consequences are drawn or felt by the INGO thus depends on the donor who can ultimately assure compliance by the possibility of taking away (future) funding. This form of accountability is thus supported by the authority of the donor and the contract.

The accountability logic that supports this accountability relationship is the logic of a contractual relationship between the donor (the principal) who delegates responsibilities and funds to the INGO (the agent). Because the private interests of the principal and agent might differ and because there is a likely information asymmetry between INGO and donors, accountability is demanded. Evaluations of reports and disclosure statements as well as evaluations of the work on the ground are instruments for the donor

to verify if the INGO actually performed the actions as stipulated in the contract (Charnovitz, 2006; Eyben, 2008; Kiser, 1999). Should the donor not be content about the execution of the program, a decrease in (future) funding is likely to occur. As such, in this relationship, accountability is understood as a response to the principal-agent problem.

5.3. Accountability between the INGOs and its peer organizations

Self-regulation instruments and procedures, which date back to the late 1980s and early 1990 (Kilby, 2015), have been created and adopted in great number to regulate accountability processes between INGOs and their peers. These instruments and procedures have been developed at the network, national and international level. They are grand in number^{xvi} and diversity (Civicus, 2014; Obrecht, Hammer & Laybourn, 2012). Below we scrutinize the most common self-regulation instruments, namely codes of conduct and certification procedures^{xvii} (Civicus, 2014; Shea & Sitar, undated).

A code of conduct is a set of norms or principles concerning INGO operations (governance, transparency, accountability, participation, partnership...) agreed upon by a group of INGOs. Sometimes, for example in the case of the Humanitarian Accountability Partnership (HAP) - now Core Humanitarian Standard, (Callamard 2006; HAP International, 2016)- these codes of conduct evolve towards more strict and bureaucratic certification procedures. These certification procedures “evaluate an organization’s governance, programs, practices against a set of standards and norms defined and established by a group of organizations. After proving adherence to these standards the organization receives a seal of certification or accreditation” (Civicus, 2014, 42).

Codes of conduct and certification schemes are referred to as self-regulatory accountability instruments because INGOs voluntarily commit to them. They voluntarily commit to a set of standards, principles and norms and voluntarily undergo possible evaluations. Generally speaking the need to be

accountable is thus anchored in a voluntary engagement of the INGOs to be accountable to its peers. Nevertheless it is important to note that this voluntary self-regulatory character of these codes and certification schemes is not absolute. Indeed in some cases these instruments have been developed in collaboration with governments (e.g. AusAID Accreditation Scheme in AusAID, 2012; Rossi, 2008). In other cases donors and governments, such as Canada, Pakistan, Philippines or Australia (Hammad & Morton, 2011), have made certification or compliance with a specific code of conduct a necessary condition for receiving funding or for receiving tax benefits. In other words, the need to demonstrate accountability to peers can, in some cases, also be anchored in donor agreements or in governmental laws and regulations.

In codes of conduct and certification schemes, the standards by which INGOs are judged are often not the concrete results of the INGO operations (budget, results, activities) but rather concern the way in which the INGO works (e.g. respecting principles of good governance, ethical fundraising, participatory and effective beneficiary engagement). Many codes and certification schemes entail an evaluation through which it is verified whether the organization sufficiently meets the standards it committed itself to. This evaluative judgment can thus be made through either self-assessment (e.g. Canadian Council for International Cooperation's Code of Ethics, NGO Quality Assurance Mechanism), by another INGO (Philippine Council for NGO Certification) or by a third party (e.g. Code of Conduct for NGOs in Ethiopia) (Obrecht, Hammer & Laybourn, 2012)^{xviii}. The ultimate consequence of non-adherence to the voluntary standards is the potential loss of membership to the code or certification, the potential loss of membership status to a group of professional peers^{xix}. In these instruments and procedures, there is thus a "deference to expertise" (Mulgan, 2000, 558). Authority is given to professionals who are believed to have the necessary technical expert knowledge to hold the INGOs answerable. The accountability relationship between INGOs and their peers is thus structured around ideas of professionalism. To be accountable means, in this relationship, to demonstrate to peers, who have the necessary expertise, that one meets the norms one has voluntarily committed to.

5.4 Accountability between the INGO and its beneficiaries

In spite of a longstanding rhetoric about accountability between INGOs and their beneficiaries (Wallace & Chapman, 2013), and a strong ambition to put this rhetoric into practice, accountability between the INGO and its beneficiaries has not been put into practice in a sustainable way (Power, Maury, Maury, 2002; Murtaza, 2012) as it was often limited to specialized initiatives (Schmitz, Raggo, & Bruno-van Vijfeijken, 2012). There seems to be however a growing attention for this type of accountability in INGOs^{xx}. In this growing group of new, and relatively undocumented initiatives we tentatively and roughly discern: transparency, feedback, complaints and response and participation procedures and instruments. INGOs can offer a report or transparently share information about their work with their beneficiaries. Through feedback procedures beneficiaries can also appreciate or evaluate the INGOs work and this evaluative information might (or might not) influence the INGOs decision making processes^{xxi}. Complaints and response procedures allow beneficiaries^{xxii} to file complaints and to seek and receive response for grievances and alleged harm (Brown, 2008; Kovach 2006; One World Trust, 2010)^{xxiii}. In participation procedures beneficiaries are stimulated to voice their view on the INGO, its programs and its governance (ACFID, 2009; Ebrahim, 2003a; Ebrahim 2005; Action Aid, 2014; Mango, 2010). Next to these four main procedures and instruments, there also exist more hybrid forms, such as participatory monitoring and evaluation which seems to include dimensions of beneficiary feedback as well as participation.

Due to the fact that many of these instruments and procedures are relatively new and experimental, it is rather difficult to make strong claims about these instruments and the procedures supporting them. What can nevertheless be claimed is that in these instruments and procedures the need to demonstrate accountability is often embedded in a voluntary engagement of the INGO. Action Aid for example strongly stresses the need to be primarily accountable to the beneficiaries as fundamental to its ALPS

(Accountability Learning and Planning System) (Action Aid, 2014). Also Plan International explicitly states, in its evaluation standards, that beneficiary feedback should include comments on what value they attribute to Plan's work (DFID, 2015a). On the other hand, the need to demonstrate accountability to beneficiaries might also, due the growing interest of donors in this form of accountability (e.g. World Bank, DFID), be part of the demands of the donor (e.g. Civil Society Challenge Fund Evaluation Guidelines, 2014 in DFID, 2015a).

Some sort of judgement by the beneficiaries seems to be made possible in these procedures of feedback, complaints and response, and participation. Judgment could be part of the beneficiaries' feedback about the added value of the engagement of the INGO in the project (e.g. beneficiary feedback in Plan Evaluation Standards) (DFID, 2015a). It could also be part of an "expression of dissatisfaction with a service, action, or behavior" of the INGO or one of its partner organizations (Concern, 2014). Yet, little conclusive statements can be made about how exactly this judgement is passed or against which criteria or standards this judgment is held.

Also it is rather unclear how consequences are made felt or to whom authority is granted in these instruments and procedures. The limited documentation and primary sources we have researched seem to point in the direction of two possible answers to the question 'What source of authority supports the mechanism (through which accountability is generated)?' A first possible answer is that authority is given to the value of responsiveness^{xxiv}. According to this view, it is in the interest of the INGOs to listen to the voices and preoccupations of the beneficiaries for this might contribute to a better and more efficient service delivery of the INGO. Nevertheless the drawing of conclusions from these voices should be left at the discretion of the INGO. As such, authority, according to this view should not be given to the beneficiaries but rather to the value of responsiveness. One can wonder to which extent this amounts to 'actual' accountability. If it is totally up to the discretion of NGOs to decide what should be done with the voices of the beneficiaries, should one still speak of accountability? Does this sort of responsiveness

actually engage with some sort of reckoning? Or is it rather a way to systematically collect information and make less intuitive, but more well-informed decisions at the strategic-level? Or in other words, doesn't it contribute to a more responsible governance instead of a more accountable governance^{xxv}?

On the other hand, these accountability instruments and procedures could potentially also be seen as a first step to giving beneficiaries authority. These procedures of feedback, complaints and response, and participation are then “key mechanism(s) that can serve to increase the[ir] leverage” of beneficiaries (Ebrahim, 2003a, 819). They can be seen as windows of opportunity that stimulate beneficiaries to be actively involved in the INGO's decision making. Supporters of this view seem to promote the idea of giving (more) authority to the beneficiaries and to plead for more participatory or collaborative governance in INGOs (Burgis & Zadek, 2006; Litovsky & Mac Gillivray, 2007)^{xxvi}. They seem to want to give authority to a dialogical process between the INGO and the beneficiaries. In this interpretation it however remains unclear what the central relationship defining standards are around which accountability is constructed.

Whereas according to the first view, accountability is shaped along the lines of better service provision through responsiveness, accountability in the second view is shaped by a logic of cooperation and democratic dialogue.^{xxvii} Of course, these are only tentative conclusions. More in-depth research needs to be done to identify the differences between the respective instruments that shape the accountability relationship between INGOs and their beneficiaries.

5.5 Accountability between the INGO the general public and individual givers

The accountability relationship between INGOs and the general public is shaped and informed by public reports. In these documents INGOs report about their work and functioning. GuideStar, which has branches in countries like India, Israel, United Kingdom, and the Belgian Ngo-openboek-website are examples of a collective public reporting system in which multiple INGOs publish data (GuideStar

International, 2014; Ngo-openboek, 2013). Next to these collective reporting systems, individual INGOs might also have their own organizational report.

In these reports different aspects of the INGOs work are covered, going from narrative data, financial data to organizational structure, contact details, areas of operation and the like of the INGO. The need to share this information is often based on a voluntary engagement of the INGO to give an account of its work to the general public. Judgement is not an aspect of these reports. In this respect, INGOs merely create transparency through these reports. While most other accountability instruments and procedures include an aspect of directly being confronted with external scrutiny, which might result in the INGO being forced to feel or draw consequences, this aspect of being judged and of feeling compelled to draw conclusions is not inherent to the public reports themselves. Consequences might be felt but only indirectly, namely when readers of the reports start to actively use the information made available in the report, to hold the organization liable (by for example blaming and shaming, starting a law suit or stopping financial support). As such these public reports illustrate the fine line between transparency and accountability (Fox, 2007). Whereas transparent public reports enable accountability between the general public and the INGO, they do not generate accountability by themselves. Authority is in this mechanism granted to transparency as a publicly authoritative value^{xxviii}. As we already suggested under 5.3, individual givers do not, unlike private foundations or (inter)governmental donors, enter into contract with the INGO. Trusting the INGO, they give the INGO money 'with no strings attached'. INGOs seem to approach these individual givers as members of the general public with whom they share public reports about their work. The reports they share publicly seem to also be aimed at the individual givers who support the INGO financially.

Next to these public reports which are grounded in a voluntary engagement of the INGO to demonstrate transparency, another type of public report, which also might shape and inform the accountability

relationship between INGOs and individual givers, seems to be on the rise: the public reports by watchdogs and rating agencies. Recently watchdogs and rating agencies have started to publish their own public reports in which they evaluate NGOs and INGOs. These watchdogs and rating agencies are private organizations that are not directly engaged in the activities of the INGO but see themselves as ‘neutral’^{xxix} observers and evaluators with a mission to (indirectly) push for more accountability from INGOs. Whereas watchdogs, like NGO Watch (2014) or NGO Monitor (2014), are agencies that keep an eye on the work of INGOs and communicate their findings to the wider public, rating agencies, like Charity Navigator (2015) and GiveWell (2015), publicly rate INGOs against clear self-developed quality and performance standards.

These rating agencies and watchdogs thus appreciate or evaluate INGOs against (explicit or implicit) self-developed standards of quality. These quality standards can for instance concern political positions of INGOs (e.g. NGO Monitor is critical of organizations that are ‘not neutral’ towards Israel), the way in which INGOs conduct their programs (e.g. GiveWell verifies if implemented projects are evidence-based, scalable and cost-effective^{xxx}), or organizational characteristics of an INGO (e.g. Charity Navigator evaluates an organizations’ financial health, transparency and accountability). The evaluations or ratings are then shared on a public website to allow potential individual givers and the general public to decide to (no longer) support the rated INGOs. Though judgements are passed by the watchdogs and rating agencies, the consequences of these ratings are not made felt by these organizations themselves. Whether consequences are made felt depends upon the exit of individual givers.

Accountability between INGOs and rating agencies and watchdogs is thus an indirect form of accountability. It is a relationship between the giver and the INGO, created and mediated by the watchdogs and rating agencies. Authority is given to the potential giver, who might (or might not) punish the INGO for not meeting the criteria that the rating agency put to the fore.

Accountability in this mechanism is structured along ideas of market competition between INGOs. In this market, which is assumed to be ruled by laws of supply and demand, individual givers are perceived as consumers of goods that the INGO supplies. Rating agencies perceive themselves as defending and representing the demands (e.g. an evidence based, cost-effective and scalable development intervention) of these individual givers and they evaluate the INGO against these demands. Consumer-givers are assumed^{xxxix} to reward an INGO who meets their demands (i.e. an INGO with good ratings), by supporting the INGO more, and to sanction INGOs with negative ratings by stopping their financial support to the INGO. The concept of accountability is here thus shaped by a market logic. It is understood as responsiveness to the alleged accountability demands of individual givers which are formulated and mediated by rating agencies and watchdogs.

6. Conclusions

In our analysis we have demonstrated that the accountability demands that INGOs are confronted with today, are generated in very different ways and supported by different forms of authority. As such these demands are embedded in a particular accountability relationship which is supported by a particular accountability logic. The different accountability logics that INGOs are confronted with, and of which we gave a detailed overview in Table 1, can be summarized as follows. Accountability demands formulated by the governments are supported by a logic of governmental control. Accountability between donors and INGOs is primarily understood as a mechanism of control between a principal and an agent. The relationship of accountability between INGOs and its peer organizations is developed along ideas of professionalism. Accountability between INGOs and beneficiaries seems to be structured along ideas of responsiveness and/or ideas of cooperation and democratic dialogue. And accountability between INGOs and the general public seems to be informed by an idea of transparency or, if accountability is demanded by watchdogs and rating agencies, by an idea of responsiveness to the demands of individual givers.^{xxxii}

A constructivist perspective on INGO accountability caters for such a variety of accountability relationships and logics. It does not enforce a 'one size fits all' understanding onto accountability relationships. As such it is a conducive perspective to understanding INGO accountability. A critical issue however is that in this perspective little attention is paid to the tensions and conflicts that are likely to arise in these processes of negotiation. Indeed, as we have demonstrated above, the accountability demands of different stakeholders often pertain different issues and different scales, and actually, different logics. Whilst for example donor accountability demands seem to focus strongly on short term (and increasingly also long-term) development results, accountability demands of peer organizations focus on the principles and norms that the INGOs maintain in their operations. Also, a rating agency such as GiveWell seems to promote evaluation standards (like cost-effectiveness and scalability) that are developed along the lines of a charity based, direct aid model, whereas many codes of conduct seem to focus more on judgment criteria (e.g. beneficiary engagement or sustainability) that are informed by a root-causes based development model^{xxxiii}. And, whilst beneficiary accountability demands can for example be demanded at the level of the relationship between the INGO and an individual beneficiary, through for example complaints and response instruments, accountability demands of donors and certainly of governments seem to engage with a different level of the INGO's work. It can be wondered what kind of negotiation is actually needed and possible between accountability demands that pertain such different issues and different scales.

More importantly our analysis demonstrates that some accountability logics are much more clear and compelling than others. Indeed for some accountability instruments and procedures, such as those regulating the accountability processes between INGOs and their beneficiaries, it still seems to be quite unclear what accountability logic they are actually supported by. Not unrelated to this, some of the above discussed accountability relationships are more compelling than others (Brown, 2008). Indeed the accountability relationships that an INGO maintains with donors and with governments have such a

compelling logic that non-compliance with these stakeholders' accountability demands can threaten the existence of the INGO. If the INGO does not meet legal requirements, it might lose its recognition or tax exemption status. Also if the INGO does not meet the expectations of the donor, it might lose (future) funding. On the other hand, the accountability logics sustaining the accountability relationships with beneficiaries or with the general public seem to be much less compelling. In the processes of seeking a balance between the accountability demands of its different stakeholders, the compelling character of the governmental control and principal-agent logic is likely to render INGOs less sensitive to the less compelling accountability logics of responsiveness or democratic cooperation which support their accountability relationship with their beneficiaries. If this is the case, a constructivist perspective to INGO accountability does not warrant an INGO accountability in which primordial importance is given to the beneficiaries^{xxxiv}.

As such a negotiated perspective to INGO accountability, in its strong focus on prescriptively very valid arguments of mutuality, trust and shared agreements, insufficiently addresses conflict and tensions between the different accountability logics that support the multiple accountability demands. Due to its focus on seemingly single standing accountability demands, this perspective insufficiently acknowledges that these processes of negotiations are embedded in processes of contestation and conflict. That is, they are embedded in, political processes where not only different demands , but different logics and hence, different ways of making sense of the world (of INGOs) are at stake. This is not to say that negotiation is impossible, but that the challenge is to bring logics together who not always acknowledge each other's relevance, value and 'logic'.

In this regard, it is worthwhile pointing to a phenomenon that came to the surface in particular sections of our analysis, namely the phenomenon of "capture" by more powerful stakeholders. As we have demonstrated some accountability instruments and procedures are 'captured by' donors and governments. Assigning to a code of conduct has for example become part of the accountability demands

of several governments and donors (5.3). As such the code of conduct, which was originally a self-regulation mechanism seems to have become, at least partially, a regulation mechanism. A similar evolution might be happening in the field of accountability instruments and procedures that shape the relationship between INGOs and their beneficiaries since donors, such as World Bank and DFID, seem to have taken a special interest in the idea of beneficiary feedback. What drives this phenomenon of 'capture'? It is quite possible that authorities decide to 'take over' these instruments in order to strengthen the compelling character of these accountability instruments and their supporting logics (Hammad & Morton, 2011). But what happens when this 'capture' takes place? Do the logics that sustain the accountability relationships between INGOs and these stakeholders, namely governments and donors, start affecting and influencing the accountability logics that sustain the accountability relationships that INGOs maintain with their peers and their beneficiaries? Do the logics of governmental control and principal-agent accountability infiltrate into the 'original' accountability logics that regulate these codes of conducts and beneficiary feedback mechanisms? Further research is needed to make this phenomenon of 'capture' more insightful.

Another suggestion for further research pertains the 'generality' of our conclusions. Our analysis addresses accountability of a particular type of organization, namely INGOs. In a way, our analysis is thus more specific than other accounts of accountability in the wider civil society and non-profit sector. Nevertheless our study remains fairly general. A comparative study of the different types of INGOs (e.g. relief and welfare INGOs, INGOs focusing on local self-development and INGOs focusing on advocacy and lobbying) and the accountability instruments and procedures they are confronted, might generate a more diversified picture of accountability logics in INGOs.^{xxxv} Such research might also contribute to a clearer classification scheme for INGOs.

ⁱ The organizations which we discuss in this paper work in the field of international development cooperation. We thus do not address INGOs that work on environmental issues (like Greenpeace or World Wildlife Fund) or international human rights organizations (like Amnesty International or Human Rights Watch). Rather we cover organizations such as Oxfam International, Action Aid or Save the Children. In lack of a clear classification scheme (Vakil, 1997; Banks, Hulme, Edwards, 2014), we stick to this fairly general category of INGOs as organizations working internationally in the field of international development cooperation. We thus do not distinguish between the strategies these INGOs adopt (Korten, 1987), the regions in which they work, or the thematic areas in which they operate. As such, this paper reflects a fairly general picture of the accountability relationships and logics that INGOs are confronted with. In the last part of this paper, we suggest further research pathways that might contribute to refining the conclusions to this paper.

ⁱⁱ Freire does not explicitly refer to the idea of accountability. Chambers however does, especially in his later work, explicitly refer to accountability (Chambers, 1996).

ⁱⁱⁱ The need to be accountable to the poor is thus part of a bigger framework of emancipatory ideas and convictions. It is strongly connected to the conviction that “people can and should develop themselves” (Kilby, 2015, 5) , and that “their own involvement, engagement, and contribution are an essential foundation for sustainable development”(Tandon, 2000, p. 320 in Kilby, 2015, 5-6). Related to this, ‘listening to the voices of beneficiaries’ and ‘putting the last first’ (Chambers, 1983) are understood as personal and collective processes of reflection, dialogue and learning that could contribute to the transformation of organizations and wider societal structures. INGOs have been criticized for insufficiently putting this form of accountability into practice. Scholars claim that INGOs have indeed engaged with beneficiaries through processes of participation, but these processes often remained limited to “ weak participation” processes of consulting and involving the beneficiaries (Brett, 2010). Beneficiary accountability was thus often more a matter of rhetoric rather than a matter of practice (Wallace & Chapman, 2013; Brett, 2010)

^{iv} After the Cold War, in response to the growing criticisms on the old paradigm of state-led aid (Edwards & Hulme, 1996;) states decided to massively fund INGOs. Under what is often referred to as the New Policy Agenda, and in line with the upcoming neo liberal and liberal democratic ideologies , governments started to structurally fund INGOs. These INGOs - who were perceived as grassroots driven bottom-up alternatives that were likely to be more flexible,

effective and efficient enablers of sustainable development- were funded to deliver services which were previously delivered by the public sector (Edwards & Hulme 1996a; Lewis, 2010; Kilby, 2015). This explosion of governmental funding boomed the influence of INGOs at the international level. INGOs grew in absolute number, went through an enormous growth in organizational and budgetary capacity (Edwards & Hulme, 1996a; Edwards & Hulme, 1996c; Collingwood, 2006; Collingwood & Logister 2005) and became increasingly influential at the international policy making level (Charnovitz, 1997). Ironically the attention that INGOs consequently paid to the accountability demands of the donors, might have contributed to weakening their attention to being accountable to beneficiaries.

^v This decrease in institutional trust was not limited to INGOs. In the Western world different types of institutions were confronted with this (Power, 1997).

^{vi} More specifically the general public asks questions about the effectiveness of INGOs (outcome legitimacy), about how these organizations deal with conflicts between their own values and the value systems of the countries they work in (value legitimacy), as well as about whom these INGOs represent and whom they speak for (procedural legitimacy) (Collingwood & Logister, 2005).

^{vii} In most cases INGOs have their headquarters in a rich, mostly Northern country. However there are some exemptions to this rule, like for example ActionAid.

^{viii} This critique on the principal-agent perspective seems to have coincided with growing critiques on the too strong focus on being accountable to donors in INGOs. Indeed, the seminal work of Edwards & Hulme (1996) set in motion a trend of criticizing and warning for the negative effects of the dominant focus on donor accountability on the work of INGOs (Roberts, Jones III & Fröhling, 2005; Ebrahim, 2005 & 2009; Fowler & Biekart, 2003, Banks, Hulme & Edwards, 2014; Lang, 2013; Mawdsley, Townsend & Porter, 2005). Scholars as well as practitioners argued that a too strong focus on donors would imply the risk of altering the INGO's autonomy and identity (Biggs & Neame, 1996; Edwards & Hulme, 1996; Sriskandarajah, 2014). It would turn INGOs into deliverers of services and programs for donors, rather than reinforce them as organizations that can contribute to alternative paradigms and transformational processes of change (Banks, Hulme & Edwards, 2014).

^{ix} Some suggest that the growing attention for a rights-based development in INGOs might have contributed to this new perspective on INGO accountability (Unerman & O'Dwyer, 2008; Marx, McNerney-Lankford, Wouters & Hollander, 2015). This focus on rights-based development, which became prominent in INGOs around the turn of the

century and which is strongly connected to the more emancipatory understanding of development of the 1970s and 1980s, implied a shift in the understanding of development. It no longer sees development as the result of a caritas-like interaction between a donor who aims to meet the basic human needs of a recipient-beneficiary, but rather frames development within a greater network of obligations and responsibilities through which donor, INGO, communities, Southern partners, recipient communities and individuals are interlinked (Kilby, 2015).

^xIn contemporary discussions about accountability however, probably under the influence of the continued dominance of principal-agent perspective on accountability relations, power is often conceived as the ‘ability to coerce or to enforce’. With Bovens (2010) we think that this reduction of power to force and coercion is too limiting and does not enable a correct understanding of accountability. Alternatively ‘power as authority’ seems to offer a more relevant framing of power in accountability relationships in INGOs. Whereas power as coercion is an individual property or ability which is (not) owned by an actor, power as authority is “fundamentally a collective or social construct” (Lake, 2010, 4). Authority is about the collective acceptance of legitimacy of the exercise of power. In ‘power as authority’, A’s capacity to demand B to comply with his demands can thus not be traced back to A’s individual ability, but is rather the result of a substantial agreement among members of society that A can under specific conditions and in very specific ways influence B. Power as authority thus also takes into account those relationships of obligation in which both A and B voluntarily entered and in which A thus does not ‘naturally’ own power nor is in the capacity to coerce or force B.

^{xi} As we have demonstrated under 2.1, INGOs find themselves in a peculiar organizational condition. They work across borders and are “public benefit” organizations. This renders the issue of attaining accountability particularly challenging and complex. Because of this specificity and complexity, this paper draws predominantly -though we do refer also to some more general works on accountability and on accountability in the wider non-profit sector- scholarly works that specifically address the issues of accountability in INGOs.

^{xii}. In annex a list is given of the sources that were selected and studied. It is important to note that an exhaustive study of all existing instruments and procedures was not within the scope of our research project.

^{xiii} For some countries this is only a very recent evolution. In Ireland for example, charities did go almost unregulated till the Charities Act of 2009 (Smillie, Helmich, Randel, German, 2013; Houses of Oireachtas, 2015).

^{xiv} It seems that, in line with counterterrorism measures (Bloodgood & Tremblay-Boire, 2010) and also in reaction to Western interference with local issues, the amount of national laws and regulations applicable to INGOs has increased.

^{xv} On the other hand, some scholars also claim that vis-à-vis the countries they work in, INGOs should actively engage themselves to support the governmental policies. Instead of stressing their ‘independence’ they should become more accountable to these governments (Barber & Bowie, 2008).

^{xvi} The One World Trust database of 2010 consisted of more than 350 initiatives (Obrecht, Hammer, Laybourn et al, 2012).

^{xvii} Civicus (2014) also includes ‘awards’ and ‘working groups’ as collective self-regulation instruments and procedures. Due to lack of information on both awards and working groups, we decided to not include these instruments in this article. Further research is required.

^{xviii} Some argue that compliance is not very effective in these self-regulation instruments (Hammad & Morton, 2011; Gugerty, 2008) . They put into question to which extent these self-regulation instruments actually enable accountability if consequences cannot be made felt.

^{xix} According to some authors, this form of “reputational accountability” amongst peers is the most important form of accountability for INGOs (Grant & Keohane, 2005).

^{xx} Indeed pioneering organizations have been launching a variety of initiatives which focus on giving beneficiaries a stronger voice about the work and functioning of the INGO. Some organizations have for example developed participatory planning and review and reflection processes (Action Aid, 2006). Others have initiated Listening Projects (Jacobs & Wilford, 2010), developed beneficiary feedback systems (e.g. Constituent Voice) or installed complaints and response mechanisms.

^{xxi} This should clearly be distinguished from one directional feedback instruments through which the partner organizations or beneficiaries inform the INGO. This feedback instrument is actually not about the INGO being held accountable but about partner organizations being held accountable by the INGO (Guijt, 2014).

^{xxii} These complaints and response instruments and procedures exist in a great variety of types and forms (Wood, 2011).

^{xxiii} Some organizations have a complaints handling procedure which does not only reach out to beneficiaries, but also includes other members of the public (ActionAid Australia, 2012).

^{xxiv} As such it is an authoritative value. It is a widely shared value which proves “a stable and widely accepted criteri[a] and condition[s] of reasoned judgment concerning issues that arise in and concerning the practice.” (Flathman, 1980, 238).

^{xxv} “While accountability builds on the modern idea that power and knowledge are separate goods, the notion of responsibility allows powerful actors to maintain the illusion that they know what they are doing and therefore to dismiss irritating questions that do nothing but disturb their solemn and responsible exercise of power.” Responsibility thus becomes “a formula to shed off prospective accountability: I am the one responsible so I make decisions based on the way I feel I should; I need not tell anybody about those decisions before I make them; nor do I have to respond to anybody except to my personal conscience. In essence, while accountability forces power to enter into a dialogue, the notion of responsibility permits it to remain silent.” (Schedler, 1999, 19)

^{xxvi} Organizations like ActionAid, World Vision and Oxfam GB seem to have experimented with such new governance structures (ActionAid, 2014; Dawson, 1998; Fowler, 1996; Fowler & Miller, 2012).

^{xxvii} In documents about feedback, complaints and response and participation procedures and instruments we find evidence for both points of views which also seem to converge at certain points. Empirical research about how these instruments are put into practice however also suggests that the visions promoted in these documents might be more promises and speeches rather than reality (Walsh, 2014).

^{xxviii} Because of its growing popularity, it is worthwhile mentioning here the International Aid Transparency Initiative (IATI, 2015a). This initiative aims to render possible accountability between all the members of the aid chain. IATI is the result of the Accra High Level Forum of 2008 where government, bilateral, multilateral organizations and civil society organizations agreed to “publicly disclose regular, detailed and timely information on volume, allocation and, when available, results of development expenditure to enable more accurate budget, accounting and audit by developing countries”, (Third High Level Forum on Aid Effectiveness, 2008, 6) ,This later led to a commitment to “implement a common, open standard for electronic publication of timely, comprehensive and forward-looking information on resources provided through development co-operation” (Fourth High Level Forum on Aid Effectiveness, 2011, 6) . This commitment is made operational by means of the IATI standard which consists of an

organizational standard, “designed for reporting the total future budgets of organizations and forward planning budget data for recipient institutions and countries” and an activities standard “designed for reporting the details of individual aid activities” (IATI, 2015b). In both standards there is a strong focus on making visible the budget stream in the aid chain, from donor to beneficiary and from funding to result. In the IATI registry these data can be publicly consulted. It could be argued that IATI is at once a public report and a transparency code of conduct (cf. 4.3) for in IATI the organizations also commits to a standard of openness and transparency. Nevertheless IATI differs from ‘classic’ public report in at least three ways. First, whereas most public reports seem to be predominantly aimed at the general public and individual givers in the North, IATI explicitly aims to establish transparency across borders. It intends to be an instrument in which donors and recipient countries as well as civil society organizations at both ends of the aid chain are brought together to publish data on their previous and future budgets and programs. Second, whereas most public reporting systems report post-factum, IATI explicitly aims to include both the post-factum financial and narrative reporting as well as the ante-factum planning of budgets and activities. A third difference is the fact that IATI is the result of cooperation between civil society organizations and official development actors. As such IATI seems to be a hybrid accountability mechanism.

^{xxix} Nevertheless the neutrality of some of these watchdogs and rating agencies can be contested. NGO Monitor for example could be seen as a promotor of a particular position in the Israel-Palestine debate, rather than a neutral observer.

^{xxx} In line with this focus on cost-effectiveness and verifiable change, GiveWell promotes direct aid. "We believe there have been many efforts to find and address the root causes of poverty, and that they haven't generated strong conclusions or successful programs (...) Root-causes-based approaches are, in our view, the kind of speculative and long-term undertakings that are best suited to highly engaged donors (....) We also believe that direct aid, such as distributing malaria-preventing bed nets or providing pills to treat intestinal parasites, can empower individuals to make differences in their own communities. These individuals may be better positioned to understand and address many problems than we are." (GiveWell, 2016) These charity-based ideas of development, are, as we will also point out in the conclusions of this paper, in stark contradiction with the root-causes-based development model that inspires many INGOs and consequently many codes of conduct.

^{xxx}_i Empirical research is inconclusive on whether this assumption is correct (Szper & Prakash, 2011; Gordon, Knack & Neely, 2009).

^{xxx}_{ii} In a way, this is an unsurprising finding for indeed accountability is about defining the relationship between actors and about effectively delineating the positions of power they have in this relationship (Day & Klein, 1987; Newell & Bellour, 2002).

^{xxx}_{iii} We would like to thank an anonymous reviewer for pointing this out.

^{xxx}_{iv} Empirical studies seem to confirm this suggestion. Williams (2010), and also Roche (2015) for example suggest that even when INGOs pay attention to the voices of beneficiaries, these voices are easily muted due to a dominant focus on knowledge based accounts for more powerful stakeholders. Also Kilby (2006), who in his study of local NGOs in India claims that some organizations had ditched particular donors in order to maintain their values in their work, seems to point in this direction.

^{xxx}_v It is for example likely that depending on the work INGOs engage in, the accountability logics they are confronted with and the relative compellence of these different accountability logics, are different (Brown & Moore 2001; Korten, 1987). It is for example probable that INGOs who focus more on local self-development, and thus feel a very powerful moral logic for participation, empowerment, justice, and sustainability (Watkins, Swidler & Hannan, 2012), are much more inclined to focus predominantly on accountability demands from their beneficiaries and understand this accountability relationship as democratic dialogue and cooperation.

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Appendix: overview of consulted documents and sources

	<i>Scholarly works</i>	<i>Practitioner oriented works and primary sources</i>
INGOs- government	Charnovitz (2006), Smillie, Helmich, Randel ,German (2013), Edwards (2004), Bloodgood & Tremblay-Boire (2010), Rossi (2008)	Belgisch Staatsblad (2002, 2006), Democratic Republic of Congo (2001), Federal Negarit Gazeta (2009), USA Sarbanes Oxley Act (2002), Civicus (2013), Houses of the Oireachtas (2015)
INGO-donor	Chianca (2008), Ebrahim (2003a), Edwards & Hulme (1996), Charnovitz (2006)	United Nations (undated), DFID (2015b), Belgisch Staatsblad (2006), NGO-Connect (2010)
INGOs – peer organizations	Gugerty (2008), Gugerty (2009), Ebrahim (2003a), Rossi (2008), Callamard (2006), Zarnegar Deloffre (2016), Kilby (2015), Songco, (2006)	Obrecht, Hammer & Laybourn (2012), Shea& Sitar (undated), Lloyd (2005), Lloyd & De Las Casas (2006), Ausaid (2012), Harris-Curtis (undated), Macasaet & Hartay (2011), INGO Accountability Charter (2016) , HAP International (2016), Core Humanitarian Standard (2016), Yaansah (1999),

		Civicus (2014), Hammad & Morton (2011)
INGO -beneficiaries	Bendana (2006), Andrews (2014), Ebrahim (2003a), Rossi (2008), Jacobs & Wilford (2010), Okwaare & Chapman (2006), Dawson (1998), Fowler (1996), Fowler & Miller (2012), Ebrahim (2005), Roche (2015), Walsh (2014); Hilhorst (2002), Murtaza (2012), Power, Maury & Maury (2002)	Wood (2011), ACFID (2009), ActionAid (2014), Keystone (2014) , Concern (2014), DFID (2015a), Martin (2010), ActionAid Australia (2012), Guijt (2014), Mango (2010), One World Trust (2010)
INGOs- general public	Sloan (2009), Schmitz, Raggo, & Bruno-van Vijfeijken, 2012), Szper & Prakash (2011) , Abu-Laban & Bakan (2012), Gordon, Knock, & Neely (2009) , Lang (2013)	Charity Navigator (2015), Give Well (2015), NGO Monitor (2014), NGO Watch (2014), GuideStar International (2014), Ngo-openboek (2013), (IATI, 2015a), Third High Level Forum on Aid Effectiveness, (2008), Fourth High Level Forum on Aid Effectiveness, (2011), IATI (2015b), GiveWell (2015) Third High Level Forum On Aid Effectiveness (2008), Fourth High

		Level Forum On Aid Effectiveness(2011).
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